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*Attorneys for Defendants MANLEY TOY DIRECT, LLC
and J.C. PENNEY, INC.*

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

PRIME TIME TOYS, LTD.,

Plaintiff,

v.

MANLEY TOY DIRECT, LLC,
MANLEY TOY QUEST, INC. and J.C.
PENNEY, INC.

Defendants.

ECF Case

No. 08 CV 02335

**RULE 7.1 STATEMENT OF
DEFENDANT J.C. PENNEY, INC.**

Pursuant to Federal Rule of Civil Procedure 7.1 [formerly Local General Rule 1.9] and to enable judges and magistrate judges of the court to evaluate possible disqualification or recusal, the undersigned counsel for Defendant J.C. Penney, Inc. (a non-governmental corporate party) (J.C. Penney"), certifies that it has no parent companies to identify and that there are no publicly held companies that own 10% or more of J.C. Penney.

Dated: New York, New York
May 5, 2008

OLSHAN GRUNDMAN FROME
ROSENZWEIG & WOLOSKY LLP

By: /s/ Randy M. Friedberg
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